



QUARTERLY SUMMARY OF STATE AND LOCAL TAX REVENUE, APRIL-JUNE 1965

U.S. DEPARTMENT OF COMMERCE
John T. Connor, Secretary
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GT-No. 2

SEPTEMBER 1965

Taxes collected by State and local governments in the United States totaled \$51.6 billion during the 12 months ended with June 1965. This reflects an increase of \$3.8 billion or 7.9 percent from a year earlier. State taxes amounted to \$26.1 billion, or 8.1 percent more than in the 12 months ended with June 1964; the yield of locally imposed taxes rose 7.8 percent, to \$25.5 billion. Following is a summary by type of tax:

Type of tax	Amount (in millions of dollars) 12 months ended with June		Percent increase
	1965	1964	
Total.....	51,561	47,772	7.9
Property.....	23,031	21,349	7.9
Other than property....	28,530	26,423	8.0
General sales and gross receipts.....	7,953	7,327	8.5
Motor fuel sales.....	4,334	4,091	5.9
Individual income....	4,122	3,718	10.9
Motor vehicle and operators' licenses	2,113	2,024	4.4
Corporation net income.....	1,905	1,684	13.9
All other.....	8,103	7,579	6.9

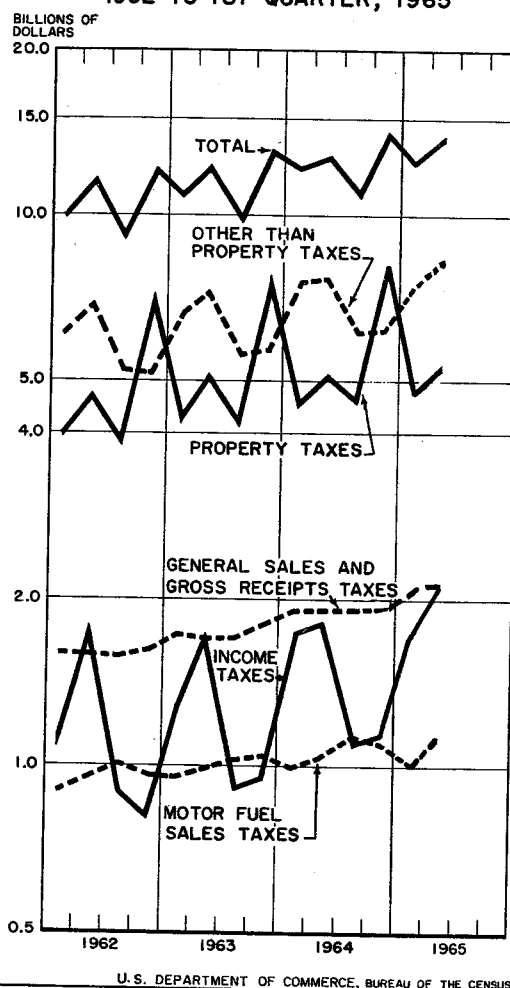
During the second quarter of calendar 1965, collections of State and local taxes amounted to \$14.1 billion. As compared with the corresponding quarter of 1964, this indicates a rise of \$1.2 billion, or 9.3 percent, with State tax revenue up 9.8 percent and local taxes up 8.7 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since the beginning of the calendar year 1962.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the calendar year (but with this factor increasingly

tempered by withholding provisions for personal income taxes in a growing number of States). The pattern of property tax collections is determined by legal provisions establishing tax liability dates and allowing payments by install-

TRENDS IN QUARTERLY COLLECTIONS OF
STATE AND LOCAL TAXES, TOTAL AND
SELECTED TYPES:
1962 TO 1ST QUARTER, 1965



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ments. However, there is considerable diversity from State to State with regard to these characteristics of property taxation.¹

Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.

In addition to giving quarterly data, table 1 presents nationwide tax revenue amounts for recent cumulative 12-month intervals. These statistics reflect continuance of the upward trend in State and local taxes that has been indicated by recent annual Census Bureau reports on governmental finances.² It should be noted, however, that the statistics in those publications pertain to fiscal years (i.e., for most States and school districts the fiscal year ended June 30, but for other governmental units commonly the calendar year or some other 12-month interval). Accordingly, the nationwide amounts shown in table 1 cannot be used in direct conjunction with fiscal year aggregates published for earlier periods to derive a directly consistent historical series.

Table 2 reports local collections of property taxes for selected major local areas, i.e., the standard metropolitan statistical areas ("SMSA's") that had a population of 700,000 or more in 1960 and their component counties, as well as all other county-type areas that had a 1960 population of 250,000 or more.

Table 3 shows the amounts collected by individual State governments (and by the District of Columbia) from each of four major types of taxes. Additional background for the use and interpretation of these data appears in the report described in footnote 1.

CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assess-

¹A more complete discussion of intrayear tax revenue patterns was included in Tax Revenue of State and Local Governments in Calendar 1962 (State and Local Government Special Study No. 46, issued August 1, 1963).

²Statistics on State and local tax revenue are reported nationally and by States in the annual report, Governmental Finances in 1963-64. More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the reports, State Tax Collections in 1964 and Compendium of State Government Finances in 1964.

ments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the "unemployment compensation taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the report cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion (56 percent in the fiscal year 1963) involves selective sales taxes, such as those on cigarettes, liquor, and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA, AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 521 counties or county-type areas, which are served altogether by approximately 6,200 local tax collecting agencies. Month-by-month collection figures were requested by mail from all these agencies, and reports were obtained from about 91 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1 1/2 percent.

ACKNOWLEDGEMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

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Table 1.--NATIONAL TOTALS OF STATE AND LOCAL TAX REVENUE, BY LEVEL OF GOVERNMENT AND BY TYPE OF TAX:
SECOND QUARTER OF 1965 AND PRIOR PERIODS

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1965:										
2d quarter.....	14,098	7,792	6,306	5,538	2,130	1,115	1,492	611	625	2,587
1st quarter.....	12,541	7,315	5,226	4,756	2,033	1,003	1,006	724	965	2,054
1964:										
4th quarter.....	14,313	5,544	8,769	8,198	1,905	1,087	843	275	280	1,725
3d quarter.....	10,609	5,418	5,191	4,539	1,885	1,129	781	295	243	1,737
2d quarter.....	12,897	7,098	5,799	5,166	1,899	1,033	1,337	482	559	2,421
1st quarter.....	12,018	7,051	4,967	4,447	1,923	979	1,017	723	985	1,944
1963:										
4th quarter.....	13,267	5,037	8,230	7,647	1,823	1,048	719	223	245	1,562
3d quarter.....	9,590	4,933	4,657	4,089	1,682	1,031	645	256	235	1,652
2d quarter.....	12,305	6,657	5,648	5,045	1,672	989	1,246	487	550	2,316
1st quarter.....	10,690	6,106	4,584	4,123	1,715	936	782	476	884	1,774
1962:										
4th quarter.....	12,251	4,589	7,662	7,164	1,603	946	589	198	246	1,505
3d quarter.....	8,936	4,639	4,297	3,777	1,558	1,007	634	255	209	1,496
2d quarter.....	11,602	6,382	5,220	4,703	1,578	949	1,254	535	482	2,101
1st quarter.....	9,949	5,592	4,357	3,949	1,602	875	703	365	872	1,583
12 MONTHS ENDING										
June 1965.....	51,561	26,069	25,492	23,031	7,953	4,334	4,122	1,905	2,113	8,103
March 1965.....	50,360	25,375	24,985	22,659	7,722	4,252	3,967	1,776	2,047	7,937
December 1964.....	49,837	25,111	24,726	22,350	7,612	4,228	3,978	1,775	2,067	7,827
September 1964.....	48,791	24,604	24,187	21,799	7,530	4,189	3,854	1,723	2,032	7,664
June 1964.....	47,772	24,119	23,653	21,349	7,327	4,091	3,718	1,684	2,024	7,579
March 1964.....	47,180	23,678	23,502	21,228	7,100	4,047	3,627	1,689	2,015	7,474
December 1963.....	45,852	22,733	23,119	20,904	6,892	4,004	3,392	1,442	1,914	7,304
September 1963.....	44,836	22,285	22,551	20,421	6,672	3,902	3,264	1,415	1,915	7,247
June 1963.....	44,182	21,991	22,191	20,109	6,548	3,878	3,256	1,411	1,889	7,091
March 1963.....	43,479	21,716	21,763	19,767	6,454	3,838	3,268	1,455	1,821	6,876

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual (fiscal year) surveys for 1963 and earlier years. See text discussion of "Sources of Data, and Limitations."

QUARTERLY TAX REPORTS

Table 2.--LOCAL COLLECTIONS OF PROPERTY TAXES IN SELECTED LOCAL AREAS: 12 MONTHS ENDED JUNE 1965, AND PRIOR PERIODS
(Dollar amounts in millions. Includes all Standard Metropolitan Statistical Areas which had a 1960 population of 700,000 or more, with their component counties, plus all other counties that had a 1960 population of at least 250,000, except as noted)

Area	Area population, 1964 ¹	Collections, 12 months ended June			Col-lections during calendar year 1964	Area population, 1964 ¹	Collections, 12 months ended June			Col-lections during calendar year 1964
		1965	1964	Percent in-crease or de-crease (-)			1965	1964	Percent in-crease or de-crease (-)	
ALABAMA										
Jefferson County.....	2634,864	30.9	30.0	3.0	30.4					
Mobile County.....	2314,301	13.8	13.4	3.0	13.8					
ARIZONA										
Maricopa County.....	2663,510	93.7	97.3	-3.7	89.4					
Pima County.....	2265,660	41.1	41.1	-	41.3					
CALIFORNIA										
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,041,000	180.5	143.0	26.2	161.3					
Los Angeles-Long Beach SMSA (Los Angeles County).....	6,734,000	1,205.4	1,136.9	6.0	1,139.6					
San Bernardino-Riverside-Ontario SMSA.....	994,000	161.2	145.7	10.6	153.4					
Riverside County.....	385,000	65.4	58.8	11.2	62.3					
San Bernardino County.....	609,000	95.8	86.9	10.2	91.1					
San Diego SMSA (San Diego County).....	1,133,000	154.2	143.0	7.8	149.5					
San Francisco-Oakland SMSA.....	2,909,000	560.3	(NA)	(NA)	548.4					
Alameda County.....	1,013,000	178.9	161.7	10.6	180.2					
Contra Costa County.....	477,000	104.4	92.6	12.7	99.4					
Marin County.....	176,000	36.1	(NA)	(NA)	34.2					
San Francisco City.....	739,000	145.0	135.6	6.9	140.7					
San Mateo County.....	504,000	95.9	89.7	6.9	93.9					
Other counties:										
Fresno.....	2365,945	66.6	60.8	9.5	64.6					
Kern.....	2291,984	63.3	58.9	7.5	62.1					
Sacramento.....	2502,778	93.2	82.0	13.7	89.5					
Santa Clara.....	2642,315	163.1	149.6	9.0	167.9					
COLORADO										
Denver SMSA.....	1,079,000	149.6	(NA)	(NA)	146.2					
Adams County.....	155,000	8.4	(3)	(3)	18.0					
Arapahoe County.....	140,000	27.3	(NA)	(NA)	19.2					
Boulder County.....	97,000	14.3	12.7	12.6	13.3					
Denver City.....	498,000	76.4	70.9	7.8	72.3					
Jefferson County.....	189,000	23.2	22.9	1.3	23.4					
CONNECTICUT										
Fairfield County.....	2653,589	127.1	121.0	5.0	124.5					
Hartford County.....	2689,555	130.5	118.8	9.8	127.1					
New Haven County.....	2660,315	107.9	100.4	7.5	104.7					
DELAWARE										
New Castle County.....	2307,446	21.9	18.2	20.3	21.8					
DISTRICT OF COLUMBIA										
Washington, D.C.-Md.-Va. SMSA.....	2,339,000	268.9	(NA)	(NA)	264.9					
Washington City, D.C.....	808,000	79.3	74.5	6.4	77.7					
Montgomery County, Md.....	409,000	68.0	64.8	4.9	68.8					
Prince Georges County, Md.....	485,000	45.6	38.9	17.2	45.3					
Alexandria City, Va.....	102,000	13.0	(NA)	(NA)	11.6					
Arlington County, Va.....	181,000	22.0	20.5	7.3	22.0					
Fairfax City, Va.....	(4)	3.1	(NA)	(NA)	2.0					
Fairfax County, Va.....	4354,000	36.4	31.7	14.8	36.1					
Falls Church City, Va.....	(4)	1.5	(NA)	(NA)	1.4					
FLORIDA										
Miami SMSA (Dade County).....	1,057,000	138.7	130.8	6.0	137.1					
Tampa-St. Petersburg SMSA.....	870,000	83.9	78.9	6.3	91.3					
Hillsborough County.....	443,000	38.2	36.6	4.4	37.6					
Pinellas County.....	427,000	45.7	42.3	8.0	53.7					
Other counties:										
Broward.....	2333,946	43.2	40.1	7.7	42.8					
Duval.....	2455,411	33.1	31.3	5.8	33.1					
Orange.....	2263,540	26.9	22.5	19.6	26.0					
GEORGIA										
Atlanta SMSA.....	1,169,000	103.6	(NA)	(NA)	102.1					
Clayton County.....	66,000	3.8	3.1	22.6	3.7					
Cobb County.....	141,000	6.9	6.1	13.1	6.8					
De Kalb County.....	308,000	24.3	22.6	7.5	23.1					
Fulton County.....	604,000	66.5	62.3	6.7	66.5					
Gwinnett County.....	51,000	2.1	(NA)	(NA)	2.0					
HAWAII										
Honolulu City.....	2500,409	35.7	28.9	23.5	31.8					
ILLINOIS (See also Missouri)										
Chicago SMSA.....	6,598,000	1,061.4	(NA)	(NA)	990.8					
Cook County.....	5,360,000	827.5	811.8	1.9	812.8					
Du Page County.....	373,000	67.7	54.7	23.8	58.4					
Kane County.....	234,000	51.3	(3)	(3)	29.3					
Lake County.....	323,000	61.1	(3)	(3)	48.2					
McHenry County.....	94,000	22.6	(NA)	(NA)	11.9					
Will County.....	215,000	31.2	(NA)	(NA)	30.2					
INDIANA (See also Kentucky and Ohio)										
Indianapolis SMSA.....	981,000	(NA)	(NA)	(NA)	133.4					
Hamilton County.....	45,000	(NA)	(NA)	(NA)	5.0					
Hancock County.....	31,000	1.4	(NA)	(NA)	1.1					
Hendricks County.....	47,000	4.4	(NA)	(NA)	3.6					
Johnson County.....	49,000	4.6	4.1	12.2	4.1					
Marion County.....	737,000	117.6	110.4	6.5	112.9					
Morgan County.....	37,000	(NA)	(NA)	(NA)	3.3					
Shelby County.....	35,000	3.4	(NA)	(NA)	3.4					
Lake County.....	2513,269	95.1	111.6	-14.8	105.0					
IOWA										
Polk County.....	2266,315	50.4	49.3	2.2	49.9					
KANSAS (See also Missouri)										
Sedgwick County.....	2343,231	58.5	55.4	5.6	53.5					
KENTUCKY (See also Ohio)										
Louisville, Ky.-Ind. SMSA.....	771,000	(NA)	(NA)	(NA)	61.6					
Jefferson County, Ky.....	651,000	52.6	49.7	5.8	52.2					
Clark County, Ind.....	67,000	(NA)	(NA)	(NA)	4.3					
Floyd County, Ind.....	53,000	5.5	(NA)	(NA)	5.1					
LOUISIANA										
New Orleans SMSA.....	1,001,000	56.6	(NA)	(NA)	56.9					
Jefferson Parish.....	261,000	17.1	15.3	11.8	14.2					
New Orleans City.....	651,000	32.7	48.9	(3)	35.8					
St. Bernard Parish.....	42,000	4.4	(NA)	(NA)	4.7					
St. Tammany Parish.....	48,000	2.4	2.0	20.0	2.2					
MARYLAND (See also District of Columbia)										
Baltimore SMSA.....	2181,000	(NA)	(NA)	(NA)	243.9					
Anne Arundel County.....	2233,000	(NA)	(NA)	(NA)	19.0					
Baltimore City.....	5938,000	127.5	119.3	6.9	125.5					
Baltimore County.....	5537,000	63.7	42.1	(3)	87.9					
Carroll County.....	258,000	4.2	(NA)	(NA)	5.6					
Howard County.....	345,000	4.5	3.0	(3)	5.9					
MASSACHUSETTS										
Boston ⁶	23174,000	587.4	555.0	5.8	583.0					
Essex County.....	5589,000	94.3	88.5	6.6	95.5					
Middlesex County.....	21288,000	226.9	205.3	10.5	220.9					
Norfolk County.....	5532,000	100.3	101.2	-0.9	101.5					
Suffolk County.....	5765,000	165.9	160.0	3.7	165.1					
Other counties:										
Bristol.....	2398,488	52.2	52.6	-0.8	53.2					
Hampden.....	2429,353	68.9	63.5	8.5	68.6					
Worcester.....	2583,228	86.2	82.2	4.9	86.4					
MICHIGAN										
Detroit SMSA.....	3,918,000	579.4	530.4	9.2	549.7					
Macomb County.....	495,000	58.6	55.6	5.4	57.3					
Oakland County.....	750,000	104.1	85.8	21.3	96.3					
Wayne County.....	2,673,000	416.7	389.0	7.1	396.1					
Other counties:										
Genesee.....	2374,313	47.3	44.0	7.5	44.9					
Kent.....	2363,187	39.3	33.3	18.7	37.9					
MINNESOTA										
Minneapolis-St. Paul SMSA.....	1,578,000	(NA)	(NA)	(NA)	279.7					
Anoka County.....	120,000	(NA)	(NA)	(NA)	13.9					
Dakota County.....	96,000	16.2	14.4	12.5	14.9					
Hennepin County.....	866,000	173.7	163.3	6.4	167.4					
Ramsey County.....	432,000	79.0	71.5	10.5	74.1					
Washington County.....	64,000	12.2	(NA)	(NA)	9.4					
MISSOURI										
Kansas City, Mo.-Kans. SMSA.....	1,168,000	(NA)	(NA)	(NA)	131.3					
Cass County, Mo.....	35,000	(NA)	(NA)	(NA)	1.1					
Clay County, Mo.....	98,000	11.0	9.9	11.1	10.8					
Jackson County, Mo.....	637,000	70.5	58.0	21.6	69.4					
Platte County, Mo.....	26,000	2.5	(NA)	(NA)	2.5					
Johnson County, Kans.....	185,000	26.3	24.6	6.9	23.4					
Wyandotte County, Kans.....	188,000	25.7	24.5	4.9	24.1					
ST. LOUIS, MO.-ILL.										
St. Louis, Mo.-Ill. SMSA.....	2,217,000	248.6	(NA)	(NA)	245.3					
Franklin County, Mo.....	49,000	7.8	(NA)	(NA)	8.2					
Jefferson County, Mo.....	78,000	4.4	(NA)	(NA)	4.3					
St. Charles County, Mo.....	69,000	4.6	(NA)	(NA)	4.6					
St. Louis City, Mo.....	711,000	71.1	76.6	-7.2	77.5					
St. Louis County, Mo.....	805,000	103.2	97.5	5.8	106.5					
Madison County, Ill.....	239,000	31.6	31.2	1.3	32.9					
St. Clair County, Ill.....	267,000	25.2	23.9	5.4	11.3					

Table 2.--LOCAL COLLECTIONS OF PROPERTY TAXES IN SELECTED LOCAL AREAS: 12 MONTHS ENDED JUNE 1965, AND PRIOR PERIODS--Continued
(Dollar amounts in millions. Includes all standard Metropolitan Statistical Areas which had a 1960 population of 700,000 or more, with their component counties, plus all other counties that had a 1960 population of at least 250,000, except as noted)

Area	Area population, 1964 ¹	Collections, 12 months ended June			Col-lections during calendar year 1964	Area population, 1964 ¹	Collections, 12 months ended June			Col-lections during calendar year 1964
		1965	1964	Percent in-crease or de-crease (-)			1965	1964	Percent in-crease or de-crease (-)	
NEBRASKA										
Douglas County.....	2343,490	59.4	52.9	12.3	56.4	OREGON				
NEW JERSEY (See also Pennsylvania)										
Newark SMSA.....	1,808,000	382.7	351.6	8.8	366.5	Portland, Oreg.-Wash. SMSA.....	883,000	126.7	(NA)	(NA)
Essex County.....	968,000	219.7	198.1	10.9	210.1	Clackamas County, Oreg.....	134,000	17.8	15.4	15.6
Morris County.....	303,000	62.4	56.6	10.2	59.5	Multnomah County, Oreg.....	531,000	86.1	78.5	9.7
Union County.....	537,000	100.6	96.9	3.8	96.9	Washington County, Oreg.....	117,000	15.0	(NA)	(NA)
Paterson-Clifton-Passaic SMSA.....	1,273,000	231.7	205.4	12.8	220.0	Clark County, Wash.....	101,000	7.8	7.8	8.0
Bergen County.....	839,000	158.5	142.9	10.9	151.4	PENNSYLVANIA				
Passaic County.....	434,000	73.2	62.5	17.1	68.6	Philadelphia, Pa.-N.J. SMSA.....	4,632,000	474.7	(NA)	(NA)
Other counties:						Bucks County, Pa.....	336,000	34.4	31.6	8.9
Hudson.....	2,610,734	121.6	114.0	6.7	112.9	Chester County, Pa.....	239,000	21.2	(NA)	(NA)
Mercer.....	2,266,392	49.3	48.7	1.2	48.3	Delaware County, Pa.....	581,000	64.3	56.5	13.8
Middlesex.....	2,433,856	84.5	81.4	3.8	83.2	Montgomery County, Pa.....	566,000	62.5	66.6	-6.2
Monmouth.....	2,334,401	65.2	58.9	10.7	62.7	Philadelphia City, Pa.....	2,067,000	182.0	173.6	4.8
NEW MEXICO										
Bernalillo County.....	2,262,199	19.8	17.8	11.2	17.8	Burlington County, N. J.....	270,000	32.2	27.3	17.9
NEW YORK										
Buffalo SMSA.....	51,306,000	191.2	179.8	6.3	190.3	Camden County, N.J.....	423,000	58.2	51.6	12.8
Erie County.....	51,070,000	155.3	145.3	6.9	153.7	Gloucester County, N.J.....	151,000	19.9	18.0	10.6
Niagara County.....	5,236,000	35.9	34.5	4.1	36.6	Pittsburgh SMSA.....	2,360,000	216.5	215.3	0.6
New York SMSA.....	51,291,000	2,096.5	(NA)	(NA)	1,995.2	Allegheny County.....	1,594,000	165.2	164.1	0.7
Nassau County.....	51,361,000	356.8	327.4	9.0	338.7	Beaver County.....	200,000	17.6	16.2	8.6
New York City.....	58,086,000	1,331.0	1,237.2	7.6	1,283.4	Washington County.....	212,000	13.4	11.9	12.6
Rockland County.....	516,000	28.2	(NA)	(NA)	27.5	Westmoreland County.....	353,000	20.3	23.1	-12.1
Suffolk County.....	522,000	179.1	147.6	21.3	152.4	Other counties:				
Westchester County.....	588,000	201.4	187.2	7.6	193.2	Berks.....	2,275,414	23.8	22.7	4.8
Rochester SMSA.....	5,774,000	111.7	(NA)	(NA)	106.5	Erie.....	2,250,682	26.1	23.2	12.5
Livingston County.....	5,477,000	6.2	(NA)	(NA)	6.0	Lancaster.....	2,278,359	18.6	18.1	2.8
Monroe County.....	5,618,000	93.0	80.2	16.0	87.6	Luzerne.....	2,346,972	22.6	19.3	17.1
Orleans County.....	5,377,000	3.7	(NA)	(NA)	3.6	RHODE ISLAND				
Wayne County.....	5,753,000	8.8	(NA)	(NA)	9.3	Providence-Pawtucket-Warwick ⁷	751,000	90.6	(NA)	(NA)
Other counties:						Bristol County.....	43,000	5.0	(NA)	(NA)
Albany.....	2,272,926	41.1	42.0	-2.1	41.6	Kent County.....	128,000	12.4	(NA)	(NA)
Oneida.....	2,264,401	38.1	25.3	(?)	33.8	Providence County.....	580,000	73.2	69.0	6.1
Onondaga.....	2,423,028	62.2	55.8	11.5	58.4	TENNESSEE				
NORTH CAROLINA										
Mecklenburg County.....	2,272,111	31.0	29.0	6.9	31.6	Knox County.....	2,250,523	19.7	22.4	-12.1
OHIO										
Cincinnati, Ohio-Ky.-Ind. SMSA...	1,320,000	(NA)	(NA)	(NA)	148.0	Nashville-Davidson.....	2,399,743	40.3	33.9	18.9
Clermont County, Ohio.....	91,000	7.5	7.0	7.1	7.3	Shelby County.....	2,627,019	53.3	51.2	4.1
Hamilton County, Ohio.....	893,000	125.8	126.4	-0.5	119.8	TEXAS				
Warren County, Ohio.....	73,000	5.3	(NA)	(NA)	5.3	Dallas SMSA.....	1,260,000	137.2	(NA)	(NA)
Boone County, Ky.....	25,000	(NA)	(NA)	(NA)	1.2	Collin County.....	48,000	2.8	(NA)	(NA)
Campbell County, Ky.....	88,000	5.0	(NA)	(NA)	5.0	Dallas County.....	1,110,000	128.4	118.6	8.3
Kenton County, Ky.....	120,000	6.6	6.6	-	6.6	Denton County.....	57,000	3.7	(NA)	(NA)
Dearborn County, Ind.....	31,000	(NA)	(NA)	(NA)	2.8	Ellis County.....	45,000	2.3	(NA)	(NA)
Cleveland SMSA.....	1,987,000	288.2	(NA)	(NA)	310.0	Houston SMSA (Harris County)...	1,447,000	167.6	160.8	4.2
Cuyahoga County.....	1,694,000	253.4	229.4	10.5	272.6	San Antonio SMSA.....	787,000	47.8	44.8	6.7
Geauga County.....	54,000	6.5	5.8	12.1	6.1	Bexar County.....	755,000	46.7	43.6	7.1
Lake County.....	169,000	21.5	24.4	-11.9	24.9	Guadalupe County.....	31,000	1.1	1.2	-8.3
Medina County.....	69,000	6.8	(NA)	(NA)	6.4	Other counties:				
Columbus SMSA.....	821,000	(NA)	(NA)	(NA)	81.1	El Paso.....	2,314,070	24.6	22.8	7.9
Delaware County.....	37,000	3.9	(NA)	(NA)	3.7	Tarrant.....	2,538,495	56.5	51.7	9.3
Franklin County.....	746,000	76.4	54.9	(?)	73.9	UTAH				
Pickaway County.....	38,000	(NA)	(NA)	(NA)	3.5	Salt Lake County.....	2,383,035	56.2	51.2	9.8
Dayton SMSA.....	766,000	(NA)	(NA)	(NA)	88.4	VIRGINIA (See also District of Columbia)				
Greene County.....	104,000	11.5	(NA)	(NA)	8.4	Norfolk City.....	2,904,869	18.0	16.9	6.5
Miami County.....	77,000	(NA)	(NA)	(NA)	7.4	WASHINGTON (See also Oregon)				
Montgomery County.....	552,000	72.7	67.1	8.3	69.7	Seattle-Everett SMSA.....	1,179,000	124.2	114.8	8.2
Prieble County.....	33,000	2.9	(NA)	(NA)	2.9	King County.....	982,000	109.4	101.7	7.6
Other counties:						Snohomish County.....	198,000	14.8	13.1	13.0
Lucas.....	2,456,931	57.8	53.5	8.0	57.1	Other counties:				
Mahoning.....	2,300,480	39.2	33.7	16.3	35.2	Pierce.....	2,321,590	25.7	22.8	12.7
Stark.....	2,340,345	36.0	36.5	-1.4	35.8	Spokane.....	2,278,333	21.9	21.1	3.8
Summit.....	2,513,569	72.1	69.3	4.0	71.4	WEST VIRGINIA				
OKLAHOMA										
Oklahoma County.....	2,439,506	39.0	36.0	8.3	34.9	Kanawha County.....	2,252,925	14.3	13.8	3.6
Tulsa County.....	2,346,038	35.0	33.4	4.8	36.2	WISCONSIN				
						Milwaukee SMSA.....	1,264,000	227.3	(NA)	(NA)
						Milwaukee County.....	1,039,000	196.9	172.9	13.9
						Ozaukee County.....	43,000	6.0	(NA)	(NA)
						Waukesha County.....	183,000	24.4	(NA)	(NA)

Note: The amounts shown are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part (generally 10 to 20 percent) of the collections shown for major counties of Alabama, Arizona, Kentucky, and Nebraska; and typically 2 to 9 percent of amounts shown for major counties of Colorado, Florida, Kansas, Louisiana, Maryland, Minnesota, New Mexico, Texas, Utah, and Washington. NA Not available. ¹Unless otherwise indicated, population data are estimates as of July 1, 1964 as shown in the Census Bureau reports, Series P-25, Nos. 308 and 312. ²Population as of April 1, 1960, from the 1960 Census of Population, the latest date for which data are available. ³Not computed because data are strongly affected by change in collection calendar. ⁴Population shown for Fairfax County includes data for Fairfax City and Falls Church City. ⁵Population data are estimates as of July 1, 1963 as shown in the Census Bureau report, Series P-25 No. 298. ⁶Massachusetts State Economic Area "C." ⁷Rhode Island State Economic Area "A." ⁸Data shown incorporate some adjustments in amounts previously shown.

QUARTERLY TAX REPORTS

Table 3.--COLLECTIONS OF SELECTED STATE TAXES, FOR STATES: SECOND QUARTER OF 1965 AND PRIOR PERIODS

State	General sales and gross receipts					Motor fuel sales				
	2d quarter		12-month periods			2d quarter		12-month periods		
	1965 (thousand dollars)	Percent change from 1964	Year ended June 1965 (thousand dollars)	Percent change from--		1965 (thousand dollars)	Percent change from 1964	Year ended June 1965 (thousand dollars)	Percent change from--	
				Year ended March 1965	Year ended June 1964				Year ended March 1965	Year ended June 1964
Alabama.....	38,419	8.5	151,807	2.0	12.7	22,795	6.2	86,940	1.5	6.0
Alaska.....	-	-	-	-	-	1,022	6.6	6,004	1.1	6.4
Arizona.....	22,866	3.1	88,262	0.8	4.0	10,687	5.4	38,654	1.4	-1.0
Arkansas.....	20,103	7.3	76,209	1.8	4.6	11,291	-2.8	49,200	-0.7	4.9
California.....	220,612	3.5	943,779	0.8	6.9	130,810	10.8	511,956	2.5	14.1
Colorado.....	15,820	7.3	63,493	1.7	5.1	11,253	3.6	45,423	0.9	0.8
Connecticut.....	27,367	8.3	119,980	1.8	12.2	14,556	4.5	57,546	1.1	5.9
Delaware.....	-	-	-	-	-	3,254	(NA)	(NA)	(NA)	(NA)
District of Columbia ¹	10,297	5.0	40,238	1.2	7.0	3,409	6.3	13,166	1.6	5.6
Florida.....	71,194	12.6	260,525	3.2	14.0	42,109	7.8	156,580	2.0	6.6
Georgia.....	53,439	10.3	(NA)	(NA)	(NA)	28,258	6.3	(NA)	(NA)	(NA)
Hawaii.....	13,828	-23.2	71,211	-5.5	0.1	2,738	4.4	10,991	1.1	5.8
Idaho.....	-	-	-	-	-	4,471	5.4	17,644	1.3	6.6
Illinois.....	152,720	20.1	622,862	4.3	11.5	45,061	7.1	170,002	1.8	5.5
Indiana.....	68,941	5.0	297,335	1.1	(²)	31,858	6.0	118,205	1.6	7.4
Iowa.....	21,749	4.4	92,883	1.0	5.3	16,196	3.4	65,693	0.8	4.1
Kansas.....	24,343	12.5	90,708	3.1	5.3	12,774	3.8	47,456	1.0	3.1
Kentucky.....	30,377	8.8	116,868	2.2	6.8	18,335	5.5	76,056	1.3	4.2
Louisiana.....	31,849	14.2	119,318	3.4	13.9	20,252	4.9	77,289	1.2	6.2
Maine.....	11,652	15.9	46,497	3.6	14.0	6,227	5.7	26,547	1.3	4.1
Maryland.....	31,200	3.1	114,088	0.8	9.1	21,119	22.0	77,307	5.2	19.0
Massachusetts.....	-	-	-	-	-	31,749	13.7	92,891	4.3	6.9
Michigan.....	166,671	13.9	590,132	3.6	9.8	45,266	6.2	178,051	1.5	6.9
Minnesota.....	-	-	-	-	-	20,479	11.6	75,415	2.9	-2.1
Mississippi.....	28,097	28.4	108,817	6.1	22.3	14,245	4.3	55,024	1.1	2.7
Missouri.....	49,535	3.5	215,909	0.8	25.5	19,434	20.0	87,600	3.8	8.9
Montana.....	-	-	-	-	-	4,871	47.5	19,852	(NA)	(NA)
Nebraska.....	-	-	-	-	-	11,746	5.1	42,028	1.4	-7.1
Nevada.....	6,248	-36.6	(NA)	(NA)	(NA)	2,396	-29.8	(NA)	(NA)	(NA)
New Hampshire.....	-	-	-	-	-	4,712	23.1	16,651	5.6	9.0
New Jersey.....	-	-	-	-	-	35,690	5.0	138,897	1.2	4.0
New Mexico.....	15,801	6.0	63,124	1.4	9.4	37,226	7.4	28,979	1.8	4.0
New York.....	-	-	-	-	-	66,137	16.9	260,376	3.8	3.8
North Carolina.....	43,050	9.3	168,468	2.2	7.5	33,270	4.3	123,980	1.1	5.5
North Dakota.....	4,600	3.7	23,165	0.7	11.4	3,106	-22.4	14,386	-5.9	-5.9
Ohio.....	83,507	15.5	324,119	3.6	9.4	59,678	5.5	247,555	1.3	5.1
Oklahoma.....	16,957	(⁴)	68,533	(⁴)	2.8	17,942	12.8	70,244	3.0	5.8
Oregon.....	-	-	-	-	-	11,756	4.5	46,927	1.1	5.9
Pennsylvania.....	175,022	7.4	549,435	2.3	8.2	60,759	-4.2	254,392	-1.0	5.3
Rhode Island.....	10,038	25.2	36,972	5.8	22.5	4,848	3.7	19,646	0.9	3.1
South Carolina.....	24,055	10.9	92,757	2.6	8.5	16,500	8.6	61,715	2.2	5.5
South Dakota.....	3,843	-1.8	18,230	-0.4	0.1	4,154	20.7	14,732	5.1	-18.1
Tennessee.....	41,571	10.1	160,725	2.4	9.1	24,389	6.2	94,242	1.5	5.5
Texas.....	51,762	6.4	218,458	1.4	10.4	58,170	20.0	226,440	4.5	8.1
Utah.....	11,487	1.9	51,478	0.4	7.4	5,986	4.8	24,199	1.1	4.0
Vermont.....	-	-	-	-	-	2,899	2.0	9,968	0.6	4.6
Virginia.....	-	-	-	-	-	28,757	14.2	111,151	3.3	8.4
Washington.....	81,972	8.9	324,955	2.1	6.6	21,420	7.2	83,452	1.7	4.5
West Virginia.....	27,829	6.9	111,418	1.6	6.4	9,301	-25.5	38,071	-7.7	-4.8
Wisconsin.....	18,254	1.1	81,223	0.2	30.1	21,699	3.6	84,935	0.9	4.8
Wyoming.....	3,158	5.2	13,482	1.2	3.1	2,273	17.2	10,042	3.4	4.1

See footnotes at end of table.

QUARTERLY TAX REPORTS

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Table 3.--COLLECTIONS OF SELECTED STATE TAXES, FOR STATES: SECOND QUARTER OF 1965 AND PRIOR PERIODS--Continued

State	Individual income ¹					Motor vehicle and operator's license				
	2d quarter		12-month periods			2d quarter		12-month periods		
	1965 (thousand dollars)	Percent change from 1964	Year ended June 1965 (thousand dollars)	Percent change from--		1965 (thousand dollars)	Percent change from 1964	Year ended June 1965 (thousand dollars)	Percent change from--	
				Year ended March 1965	Year ended June 1964				Year ended March 1965	Year ended June 1964
Alabama.....	520,726	36.7	65,035	9.3	35.3	482	-54.6	6,597	-8.1	-14.5
Alaska.....	4,273	24.9	16,213	5.6	16.4	1,409	-27.3	3,087	-14.6	2.3
Arizona.....	7,425	-18.1	13,375	-10.9	-11.5	6,950	(2)	15,621	28.6	32.6
Arkansas.....	12,506	(2)	17,921	(2)	69.0	989	-3.9	19,934	-0.2	5.6
California.....	332,425	17.1	411,203	13.4	4.9	18,002	16.3	171,883	1.5	8.6
Colorado.....	18,143	21.4	59,946	5.6	56.4	4,390	-1.3	20,511	-0.3	2.2
Connecticut.....	-	-	-	-	-	10,653	4.5	26,702	1.7	4.3
Delaware.....	18,322	(NA)	(NA)	(NA)	(NA)	1,626	(NA)	(NA)	(NA)	(NA)
District of Columbia ¹	11,351	9.7	35,981	2.9	11.3	1,088	7.1	7,986	0.9	3.5
Florida.....	-	-	-	-	-	43,762	(2)	93,995	41.3	12.4
Georgia.....	19,772	-51.7	(NA)	(NA)	(NA)	10,047	4.7	(NA)	(NA)	(NA)
Hawaii.....	9,236	-7.0	36,344	-1.9	6.5	-	-	-	-	-
Idaho.....	11,914	9.0	28,752	3.6	14.0	2,883	32.7	12,038	6.3	2.6
Illinois.....	-	-	-	-	-	10,691	-0.5	129,603	(4)	5.5
Indiana.....	30,423	-23.1	111,248	-7.6	(NA)	7,857	37.3	46,657	4.8	4.4
Iowa.....	35,260	27.3	57,553	15.1	18.6	8,084	5.7	57,334	0.8	2.3
Kansas.....	23,592	18.1	33,084	12.3	12.4	3,507	-4.4	28,777	-0.6	2.2
Kentucky.....	16,876	20.1	56,827	5.2	23.4	3,426	72.9	15,988	9.9	6.3
Louisiana.....	10,157	(2)	(NA)	(NA)	(NA)	8,028	-2.8	14,343	-1.6	-21.1
Maine.....	-	-	-	-	-	1,339	-26.1	9,255	-4.9	-19.1
Maryland.....	38,973	4.3	140,289	1.2	13.9	14,312	-9.0	34,060	-4.0	5.3
Massachusetts.....	88,680	28.2	219,751	9.7	8.5	4,223	-15.5	30,882	-2.5	8.2
Michigan.....	-	-	-	-	-	27,139	6.8	82,516	2.1	-1.6
Minnesota.....	56,367	15.9	166,175	4.9	16.5	5,209	-22.9	50,105	-3.0	2.8
Mississippi.....	3,866	12.1	8,912	4.9	11.7	1,471	46.2	10,768	4.5	16.1
Missouri.....	531,353	-4.7	84,560	-1.8	9.1	7,873	-18.3	43,140	-3.9	-11.3
Montana.....	6,066	20.0	18,130	(NA)	(NA)	1,363	(NA)	5,684	(NA)	(NA)
Nebraska.....	-	-	-	-	-	1,499	-8.3	7,441	-1.8	-19.6
Nevada.....	-	-	-	-	-	2,725	(2)	(NA)	(NA)	(NA)
New Hampshire.....	1,721	11.1	2,129	8.8	12.4	1,865	0.8	8,368	0.2	3.4
New Jersey.....	3,365	14.3	8,535	5.2	21.8	18,704	-1.9	89,912	-0.4	6.4
New Mexico.....	56,439	31.0	15,786	10.7	24.3	2,315	-67.0	15,011	-23.8	1.9
New York.....	295,086	12.3	1,168,990	2.8	2.1	27,727	72.5	181,361	6.9	15.3
North Carolina.....	43,178	20.8	136,350	5.8	17.6	3,931	4.7	40,160	0.4	4.9
North Dakota.....	55,333	18.1	10,422	8.5	12.4	1,163	10.1	10,887	1.0	-3.2
Ohio.....	-	-	-	-	-	89,697	20.9	124,862	14.2	6.1
Oklahoma.....	10,356	24.7	26,510	8.4	12.9	5,527	24.5	48,104	2.3	4.4
Oregon.....	45,287	-15.0	131,566	-5.7	6.6	8,635	6.3	34,549	1.5	3.1
Pennsylvania.....	-	-	-	-	-	49,977	14.6	111,044	6.1	21.8
Rhode Island.....	-	-	-	-	-	2,035	-11.3	11,150	-2.3	5.7
South Carolina.....	10,941	27.1	43,357	5.7	23.6	2,527	43.4	9,769	8.5	4.1
South Dakota.....	-	-	-	-	-	3,569	3.0	8,969	1.2	-1.6
Tennessee.....	5,274	11.4	6,861	8.6	4.9	26,013	13.9	37,254	9.3	-6.1
Texas.....	-	-	-	-	-	84,548	6.1	117,029	4.3	6.5
Utah.....	9,930	12.2	22,510	5.0	12.2	1,166	4.2	8,092	0.6	1.1
Vermont.....	5,180	19.1	17,657	4.9	21.6	1,910	1.2	9,149	0.3	4.8
Virginia.....	40,324	13.1	141,757	3.4	10.9	29,051	3.7	48,109	2.2	17.1
Washington.....	-	-	-	-	-	4,689	5.0	32,296	0.7	5.9
West Virginia.....	6,575	-6.8	21,111	-2.2	10.2	6,210	-24.2	19,745	-9.1	-1.7
Wisconsin.....	82,019	7.0	269,044	2.3	28.2	11,953	4.2	52,058	0.9	6.1
Wyoming.....	-	-	-	-	-	2,120	-18.5	7,928	-5.7	-1.9

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in tax rate; changes (by either legislation or legal rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as the adoption or revision of withholding procedures.

NA Not available.

¹The amounts shown for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State governments. However, these amounts are included as local rather than State tax revenue in table 1.

²Not computed because data are not closely comparable.

³Gross collections; amount of refunds not available.

⁴Less than 0.05 percent.

⁵Corporation income taxes tabulated with individual income taxes; allocation not available for individual State presentation.